

Finance Department

The Finance Department functions under the direction of the Finance Director, who is appointed by the County Administrator. The Finance Director receives policy guidance from the County's Finance Committee.

MISSION

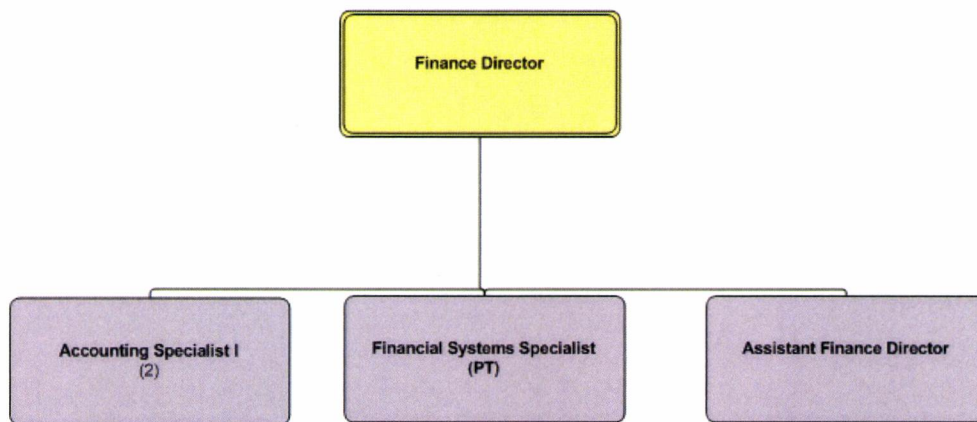
The mission is to accurately report the financial position of the county. Within the scope of this mission is the responsibility to coordinate and direct all financial transactions recorded in the accounting system. This responsibility requires that we be service oriented relative to the financial needs of all departments while still assuring that all transactions adhere to the County policies and procedures, generally accepted accounting principles and rules established by the authoritative governing bodies.

PROGRAM DESCRIPTION

- Processes payroll, accounts payable and internal auditing related to expenditures
- Issues 1099s and W-2s
- Prepares required and/or requested fiscal reports
- Prepared the Comprehensive Annual Financial Report (CAFR) and the Federal and State single audit report
- Prepares annual financial informational return to the Wisconsin Department of Revenue Internal auditing
- Assists in long range financial forecasting/planning
- Monitors and interprets changes in Generally Accepted Accounting Principles (GAAP)
- Monitors and interprets changes in state/federal laws that impact County finances
- Advises and consults with departments in coordination of achieving budgetary goals
- Maintains financial software

PERFORMANCE MEASURES	2015 ACTUAL	2016 ESTIMATE	2016 BUDGET	2017 BUDGET	BUDGET CHANGE
Number of Suggested Improvements from outside auditors	2	0	0	0	0
Number of Finds from outside auditors for the Schedule of Federal and State Grants	1	0	0	0	0
Receipt of the National Certificate of Achievement for Excellence in Financial Reporting	X	X	X	X	n/a

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Financial Summary

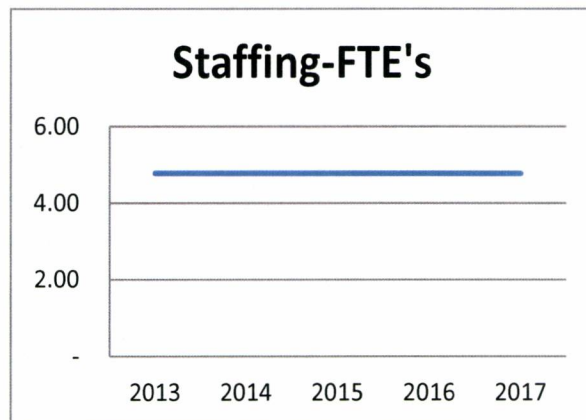
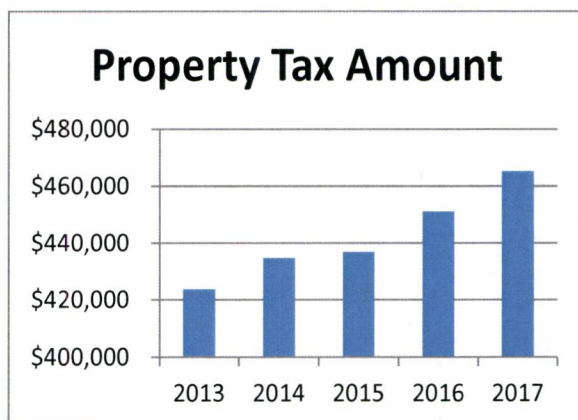
	2015 Actual	2016 Estimate	2016 Amended Budget	2017 Budget	Change from 2016 Amended Budget	
					\$	%
Revenues						
Taxes	141	100	100	100	-	0.00%
Public Charges	14,939	19,565	19,200	19,550	350	1.82%
Intergovernmental Charges	27	10	30	10	(20)	-66.67%
Misc. Revenue	-	-	-	-	-	-
Total Revenues	15,107	19,675	19,330	19,660	330	1.71%
Expenditures						
Personnel Expenses	394,289	406,453	406,453	419,774	13,321	3.28%
Purchased Services	15,551	18,920	18,920	19,625	705	3.73%
Operating Costs	7,949	12,330	12,330	11,779	(551)	-4.47%
Interdept. Charges	12,669	13,046	13,046	13,829	783	6.00%
Other Expenses	15,446	20,087	19,737	20,003	266	1.35%
Capital Items	-	300,000	600,000	-	(600,000)	-100.00%
Total Expenditures	445,904	770,836	1,070,486	485,010	(585,476)	-54.69%
 Property Taxes	 436,834	 451,156	 451,156	 465,350	 14,194	 3.15%
 Addition to (Use of) Fund Balance	 6,037	 (300,005)	 (600,000)	 -		

Summary Highlights:

The 2017 budget provides \$465,350 in tax levy, which is a \$14,194 increase in levy from the 2016 amended budget. The increase is due to an increase in Salaries and Fringes.

Summary of Capital Items:

None



FINANCE-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
2601-FINANCE								
REVENUES								
411100		GENERAL PROPERTY TAXES	436,834	225,578	451,156	451,156	465,350	465,350
412100		SALES TAXES FROM COUNTY	141	62	100	100	100	100
451004		GARNISHMENT FEES	-	15	15	-	-	-
451005		CHILD SUPPORT FEES	925	639	1,000	1,000	1,000	1,000
451312		EMP PAYROLL CHARGES	90	50	50	50	50	50
474201		FAX INTERDEPARTMENT	27	21	10	30	10	10
REVENUES TOTAL			438,017	226,365	452,331	452,336	466,510	466,510
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	138,971	75,548	161,234	161,234	167,214	167,214
511210		WAGES-REGULAR	99,852	54,107	119,598	119,598	124,678	124,678
511310		WAGES-SICK LEAVE	4,612	1,852	-	-	-	-
511320		WAGES-VACATION PAY	15,246	3,070	-	-	-	-
511330		WAGES-LONGEVITY PAY	738	-	783	783	825	825
511340		WAGES-HOLIDAY PAY	10,456	3,648	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,962	1,178	-	-	-	-
511380		WAGES-BEREAVEMENT	854	274	-	-	-	-
		SALARIES TOTAL	272,691	139,677	281,615	281,615	292,717	292,717
512141		SOCIAL SECURITY	20,353	10,455	21,212	21,212	22,113	22,113
512142		RETIREMENT (EMPLOYER)	18,513	9,219	18,587	18,587	19,905	19,905
512144		HEALTH INSURANCE	76,900	39,291	78,977	78,977	78,977	78,977
512145		LIFE INSURANCE	102	60	113	113	113	113
512150		FSA CONTRIBUTION	1,125	1,125	1,125	1,125	1,125	1,125
512173		DENTAL INSURANCE	4,605	2,404	4,824	4,824	4,824	4,824
		FRINGE TOTAL	121,598	62,554	124,838	124,838	127,057	127,057
		TOTAL SALARIES AND FRINGES	394,289	202,231	406,453	406,453	419,774	419,774
521213		ACCOUNTING & AUDITING	12,342	11,880	12,342	12,342	12,788	12,788
521213 100		CAFR REPORTING	505	505	505	505	505	505
521219		OTHER PROFESSIONAL SERV	-	-	2,800	2,800	2,800	2,800
521296		COMPUTER SUPPORT	2,704	773	3,273	3,273	3,532	3,532
531003		NOTARY PUBLIC RELATED	40	-	-	-	-	-
531100		PERMITS PURCHASED	10	-	-	-	-	-
531243		FURNITURE & FURNISHINGS	-	790	800	300	500	500
531301		OFFICE EQUIPMENT	-	1,110	1,200	1,500	-	-
531303		COMPUTER EQUIPMT & SOFTWARE	957	1,194	1,500	1,500	500	500
531311		POSTAGE & BOX RENT	2,232	1,170	2,300	2,300	2,300	2,300
531312		OFFICE SUPPLIES	2,234	301	3,000	3,000	2,900	2,900
531313		PRINTING & DUPLICATING	900	330	400	400	400	400
531314		SMALL ITEMS OF EQUIPMENT	-	-	100	100	100	100
531324		MEMBERSHIP DUES	854	690	690	690	854	854
531351		GAS/DIESEL	-	-	50	50	50	50
532325		REGISTRATION	390	220	660	660	1,060	1,060
532332		MILEAGE	64	2	150	150	575	575
532334		COMMERCIAL TRAVEL	-	-	-	-	500	500
532335		MEALS	30	-	200	200	300	300
532336		LODGING	168	-	630	630	1,240	1,240
533225		TELEPHONE & FAX	70	27	150	150	100	100
535242		MAINTAIN MACHINERY & EQUIP	-	-	500	700	400	400
571004		IP TELEPHONY ALLOCATION	986	496	992	992	686	686
571005		DUPLICATING ALLOCATION	15	14	27	27	85	85
571009		MIS PC GROUP ALLOCATION	8,278	4,091	8,182	8,182	8,376	8,376
571010		MIS SYSTEMS GRP ALLOC(ISIS)	3,390	1,923	3,845	3,845	4,682	4,682
591519		OTHER INSURANCE	1,521	734	1,587	1,587	1,503	1,503
		OPERATING EXPENDITURES	37,690	26,250	45,883	45,883	46,736	46,736
594818		CAP COMPUTER	-	-	300,000	600,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	300,000	600,000	-	-
		EXPENDITURES TOTAL	431,979	228,481	752,336	1,052,336	466,510	466,510
		REVENUES	438,017	226,365	452,331	452,336	466,510	466,510
		EXPENDITURES	431,979	228,481	752,336	1,052,336	466,510	466,510
TOTAL BUSINESS UNIT-2601-FINANCE			(6,038)	2,116	300,005	600,000	-	-

FINANCE-2017 BUDGET

Account Number	Sub	Description	2015 Actual	2016 6-Month Actual	2016 Estimated	2016 Amended	2017 Admin	2017 Adopted
2602-DENTAL INS ALLOCATION								
REVENUES								
451026		RETIREE INS PREMIUM RECOVERY	12,056	6,750	16,500	16,500	16,500	16,500
451032		COBRA PREMIUM RECOVERY	1,868	2,252	2,000	1,650	2,000	2,000
451043		COUNTY BOARD PREMIUMS	-	1,242	-	-	-	-
451045		EMPLOYEE PREMIUMS	-	219,025	-	-	-	-
REVENUES TOTAL			13,924	229,269	18,500	18,150	18,500	18,500
EXPENDITURES								
599951		YEAR END ALLOCATION	1,380	-	2,650	2,650	2,650	2,650
599982		RETIREE DENTAL CLAIMS	10,404	6,369	11,850	11,500	11,850	11,850
599984		COBRA DENTAL CLAIMS	1,451	2,880	4,000	4,000	4,000	4,000
599986		ADMIN FEES DENTAL	-	10,769	-	-	-	-
599989		EMPLOYEE DENTAL CLAIMS	-	199,765	-	-	-	-
599992		ADMIN DENTAL RETIREE	690	425	-	-	-	-
		OPERATING EXPENDITURES	13,925	220,208	18,500	18,150	18,500	18,500
EXPENDITURES TOTAL			13,925	220,208	18,500	18,150	18,500	18,500
REVENUES			13,924	229,269	18,500	18,150	18,500	18,500
EXPENDITURES			13,925	220,208	18,500	18,150	18,500	18,500
TOTAL BUSINESS UNIT-2602-DENTAL INS ALLOCATION			1	(9,061)	-	-	-	-
REVENUES								
			451,941	455,634	470,831	470,486	485,010	485,010
EXPENDITURES								
			445,904	448,689	770,836	1,070,486	485,010	485,010
TOTAL FINANCE DEPARTMENT			(6,037)	(6,945)	300,005	600,000	-	-